

2019

**CERTIFICATE**

To the Clerk of Marion County, State of Kansas  
We, the undersigned, officers of

City of Burns

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

**RECEIVED**

SEP 04 2018

MARION COUNTY CLERK  
MARION, KS 66861

		2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	161,500	60,042	55.559
Debt Service	10-113	9	7,273	2,654	2.456
Library	12-1220	9	12,482	9,259	8.568
Special Highway		10	30,000		
Water Utility		10	73,500		
Sewer Utility		11	22,000		
Refuse Utility		11	35,000		
Non-Budgeted Funds		12			
<b>Totals</b>		xxxxxx	341,755	71,955	66.583
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization		14			1,080,689

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

76,158  
NO

Assisted by:

Robert D Sjogren CPA  
Knudsen Monroe & Co LLC  
Address:  
Newton KS 67114

Email:  
bob@kmcocpa.com

Date Attested: September 4, 2018

*[Signature]*  
County Clerk

*Cecilia M. Kennedy* Council Member  
*Jim L. [Signature]* Council member  
*Kim D. [Signature]* Council Member  
*Jim Rogers* council member  
*Roland Boesler* Mayor

Governing Body

City of Burns

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 75,309
2. Library levy in 2018 budget	- \$ 9,461
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 65,848

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 2,797	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 0	
5b. Personal property 2017	- 26,383	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	2,797	
11. Total estimated valuation July 1, 2018	1,080,689	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0026	
13. Percentage adjustment increase (12 times 3)	+ \$ 171	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	✓
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 922	
16. Total Percentage Adjustments	\$ 1,093	

City of Burns

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	62,940	7,714	227	137	186	33
Debt Service	2,908	356	11	6	9	2
Library	9,461	1,160	34	20	28	5
TOTAL	75,309	9,230	272	163	223	40

County Treas Motor Vehicle Estimate 9,230

County Treas Recreational Vehicle Estimate 272

County Treas 16/20M Vehicle Estimate 163

County Treas Commercial Vehicle Tax Estimate 223

County Treas Watercraft Tax Estimate 40

Motor Vehicle Factor

0.12256

Recreational Vehicle Factor

0.00361

16/20 Vehicle Factor

0.00216

Commercial Vehicle Factor 0.00296

Watercraft Factor

0.00053

City of Burns

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Highway	-	15,000	25,000	12-1,119
	Totals	0	15,000	25,000	
	Adjustments*				
	Adjusted Totals	0	15,000	25,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Building Improvements	12/15/2005	12/1/2035	4.25	50,000	36,881	Dec	Dec	1,568	1,405	1,508	1,465
Total G.O. Bonds					36,881			1,568	1,405	1,508	1,465
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					36,881			1,568	1,405	1,508	1,465

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2019

Library found in: City of Burns  
Marion County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2018</u>	Proposed Year <u>2019</u>
Ad Valorem Tax	\$9,177	\$9,259
Delinquent Tax	\$200	\$200
Motor Vehicle Tax	\$1,137	\$1,160
Recreational Vehicle Tax	\$27	\$34
16/20M Vehicle Tax	\$22	\$20
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$10,563	\$10,673
Difference in Total Taxes:	\$110	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$1,042,376	\$1,080,689
Did Assessed Valuation Decrease?	No	
Levy Rate	9.076	8.568
Difference in Levy Rate:	(0.508)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Burns

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	46,909	64,306	52,706
Receipts:			
Ad Valorem Tax	61,442	61,052	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,792	800	800
Motor Vehicle Tax	7,461	8,007	7,714
Recreational Vehicle Tax	255	192	227
16/20M Vehicle Tax	368	155	137
Commercial Vehicle Tax		600	186
Watercraft Tax		28	33
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Sales Tax	13,917	15,000	15,000
Franchise Tax	10,727	10,500	11,000
Licenses & Permits	9	100	100
Fines	956	500	200
Connecting Links	38	150	150
Community Center Rent	2,950	4,000	3,000
Transfer from Sewer Fund	0	12,000	12,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	926	500	500
Neighborhood Revitalization Rebate	-3,295	-2,684	-265
Miscellaneous	773		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	98,319	110,900	50,782
Resources Available:	145,228	175,206	103,488
Expenditures:			
Personal Services	21,219	27,000	33,000
Contractual Services			
Insurance	7,050	12,000	13,000
Utilities	16,801	17,000	20,000
Other	15,535	20,000	20,000
Legal	1,160	0	1,000
Commodities	14,584	7,000	10,000
Capital Outlay		10,000	10,000
Street			
Street Maintenance		5,000	7,000
Transfer to Special Highway		15,000	25,000
Police & Court	210	1,500	1,500
Economic Development	0	1,000	1,000
Community Center			
Utilities & Maintenance	4,363	5,000	6,000
Improvements	0	2,000	2,000
Cash Forward (2019 column)			
Miscellaneous			12,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,922	122,500	161,500
Unencumbered Cash Balance Dec 31	64,306	52,706	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	147,200	145,700	161,500
	Non-Appropriated Balance		0
	Total Expenditure/Non-Appr Balance		161,500
	Tax Required		58,012
Delinquent Comp Rate:	3.5%		2,030
Amount of 2018 Ad Valorem Tax			60,042

CPA Summary



City of Burns

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	3,932	4,032	4,237
Receipts:			
Ad Valorem Tax	2,624	2,821	xxxxxx
Delinquent Tax	288	100	100
Motor Vehicle Tax	278	342	356
Recreational Vehicle Tax	9	8	11
16/20M Vehicle Tax	15	7	6
Commercial Vehicle Tax		26	9
Watercraft Tax		1	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(141)	-127	-12
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,073	3,178	472
Resources Available:	7,005	7,210	4,709
Expenditures:			
Bond Principal	1,348	1,405	1,465
Bond Interest	1,625	1,568	1,508
Cash Basis Reserve (2019 column)			4,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,973	2,973	7,273
Unencumbered Cash Balance Dec 31	4,032	4,237	xxxxxx
2017/2018/2019 Budget Authority Amount:	6,673	6,973	7,273
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,273
Tax Required			2,564
Delinquent Comp Rate: 3.5%			90
Amount of 2018 Ad Valorem Tax			2,654

Adopted Budget Library	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	596	2,168	2,020
Receipts:			
Ad Valorem Tax	8,727	9,177	xxxxxx
Delinquent Tax	268	200	200
Motor Vehicle Tax	1,036	1,137	1,160
Recreational Vehicle Tax	36	27	34
16/20M Vehicle Tax	51	22	20
Commercial Vehicle Tax		85	28
Watercraft Tax		4	5
State Library Grant		100	110
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-468	-300	-41
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	9,650	10,452	1,516
Resources Available:	10,246	12,620	3,536
Expenditures:			
Personal Services	6,194	5,500	5,700
Appropriation to Library Board	1,884	5,000	5,100
Catchup for 2017 Appropriation			1,572
State Library Grant		100	110
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,078	10,600	12,482
Unencumbered Cash Balance Dec 31	2,168	2,020	xxxxxx
2017/2018/2019 Budget Authority Amount:	10,900	10,600	12,482
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,482
Tax Required			8,946
Delinquent Comp Rate: 3.5%			313
Amount of 2018 Ad Valorem Tax			9,259

CPA Summary

City of Burns

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	31,629	31,148	32,088
Receipts:			
State of Kansas Gas Tax	5,866	5,940	5,960
County Transfers Gas		0	0
Transfer from General Fund		15,000	25,000
Interest on Idle Funds			
Miscellaneous	38		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,904</b>	<b>20,940</b>	<b>30,960</b>
<b>Resources Available:</b>	<b>37,533</b>	<b>52,088</b>	<b>63,048</b>
Expenditures:			
Street Repair and Maint	6,385	20,000	30,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,385</b>	<b>20,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	31,148	32,088	33,048
2017/2018/2019 Budget Authority Amount:	34,000	20,000	30,000

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	64,587	92,810	30,310
Receipts:			
Charges to Customers	47,955	50,000	52,000
Connect Fees	1,041		1,000
Sales Tax Collected	332		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
<b>Total Receipts</b>	<b>49,328</b>	<b>50,000</b>	<b>53,000</b>
<b>Resources Available:</b>	<b>113,915</b>	<b>142,810</b>	<b>83,310</b>
Expenditures:			
Personal Services	10,820	12,000	12,000
Contractual Services			
Utilities	1,138	3,000	3,500
Insurance	3,000	3,500	4,000
Other	6,147	9,000	9,000
Commodities		5,000	5,000
Capital Outlay - Water Tower Repair		80,000	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>21,105</b>	<b>112,500</b>	<b>73,500</b>
Unencumbered Cash Balance Dec 31	92,810	30,310	9,810
2017/2018/2019 Budget Authority Amount:	86,100	122,500	73,500

CPA Summary

City of Burns

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	36,641	50,686	686
Receipts:			
Charges to Customers	24,803	26,000	28,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>24,803</b>	<b>26,000</b>	<b>28,000</b>
<b>Resources Available:</b>	<b>61,444</b>	<b>76,686</b>	<b>28,686</b>
Expenditures:			
Personal Services	8,300	10,000	10,000
Contractual Services			
Utilities	533	2,000	2,000
Other	1,374	2,000	5,000
Commodities	551	2,000	5,000
Transfer to General Fund		0	0
Sewer Lift Station		60,000	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,758</b>	<b>76,000</b>	<b>22,000</b>
Unencumbered Cash Balance Dec 31	50,686	686	6,686
2017/2018/2019 Budget Authority Amount:	27,500	77,000	22,000

Adopted Budget Refuse Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	32,719	36,136	27,136
Receipts:			
Charges to Customers	21,823	24,000	25,000
Interest on Idle Funds			
Miscellaneous	182		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>22,005</b>	<b>24,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>54,724</b>	<b>60,136</b>	<b>52,136</b>
Expenditures:			
Personal Services	1,600	4,000	4,000
Contractual Services			
Contractor	16,988	26,000	26,000
Other		3,000	5,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>18,588</b>	<b>33,000</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	36,136	27,136	17,136
2017/2018/2019 Budget Authority Amount:	34,000	34,000	35,000

CPA Summary
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**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	59,768	55.305	265
Debt Service	2,641	2.444	12
Library	9,217	8.529	41
			0
			0
			0
			0
<b>TOTAL</b>	<b>71,626</b>	<b>66.278</b>	<b>318</b>

2018 July 1 Valuation: 1,080,689Valuation Factor: 1,080.689Neighborhood Revitalization Subj to Rebate: 4,787Neighborhood Revitalization factor: 4.787

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production manager of the Peabody Gazette-Bulletin, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Marion in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 18th day of July, 2018.

First published July 18, 2018, in the Peabody Gazette-Bulletin, Peabody, Kansas (1 time)

## NOTICE OF BUDGET HEARING

The governing body of  
City of Burns, Kansas

will meet on August 14, 2018 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	80,922	61.469	122,500	60.381	161,500	60,042	55.559
Debt Service	2,973	2.625	2,973	2.790	7,273	2,654	2.456
Library	8,078	8.731	10,600	9.076	12,482	9,259	8.568
Special Highway	6,385		20,000		30,000		
Water Utility	21,105		112,500		73,500		
Sewer Utility	10,758		76,000		22,000		
Refuse Utility	18,588		33,000		35,000		
Non-Budgeted Funds	18,310						
Totals	167,119	72.825	377,573	72.247	341,755	71,955	66.583
Less Transfers	0		15,000		25,000		
Net Expenditure	167,119		362,573		316,755		
Total Tax Levied	77,831		75,309				
Assessed Valuation	1,068,753		1,042,376		1,080,689		

Outstanding Indebtedness, January 1,

	2016	2017	2018
G.O. Bonds	39,522	38,229	36,881
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	39,522	38,229	36,881

\*Tax rates are expressed in mills

City of Burns  
City Official Title: City Clerk

*Melvin Honeyfield*

Subscribed and sworn to before me this  
18th day of July, 2018

*Karlene Lovelady*

Notary Public, Marion County, Kansas  
My appointment expires the  
16 day of Aug, 2020  
(Seal)

PUBLICATION FEE:  
\$252.00 plus \$5.00 for affidavit(s)

